**Private Letter Ruling**

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| **Ruling Number:** | **P-2001-031** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Motor vehicle sales and leases.** |
| **Keywords:** |  |
| **Approval Date:** | **04/03/2001** |

**Body:**

Office of Policy & Research  
  
  
April 3, 2001

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Dear Mr. TTTTTT:  
  
  
We wish to acknowledge receipt of your letter dated April 3, 2001, regarding the application of Kansas Retailers’ Sales tax.  
  
K.S.A. 79-3606(k) exempts from sales tax: “any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126 and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days. . .”  
  
Please be advised if motor vehicle is sold or leased and delivered in this state to a bona fide resident of another state, and the respective motor vehicle is not to be registered or based in this state or will not remain in this state more than 10 days, the ultimate retail sale or lease of said vehicle would not be subject to any Kansas sales tax(es).  
  
This is a private letter ruling pursuant to K.A.R. 92-19-59. It is based solely on the facts provided in your request. If it is determined that undisclosed facts were material or necessary to an accurate determination by the department, this ruling is null and void. This ruling will be revoked in the future by the operation of law without further department action if there is a change in the statutes, administrative regulations, or case law, or published revenue ruling, that materially effects this private letter ruling. If I may be of further assistance, please contact me at your earliest convenience at (785) 296-7776.  
  
Sincerely yours,  
  
  
  
Thomas P. Browne, Jr.  
Tax Specialist  
  
TPB  
  
  
**Date Composed: 04/04/2001 Date Modified: 10/11/2001**